

## Improvements as of January 22, 2015

### 2013 Property Tax Assessor Survey

#### Increase Transparency and Communication

What was identified? Need to....	What are we doing?	What we have done?
1. Improve accuracy of technical and administrative assistance and understanding in:		
a. <i>The Current Use Program.</i>	a. Technical corrections bill will help improve clarity of some interpretations.	<b><i>SSB 6333 passed in 2013 and clarifies multiple provisions related to removal from classification for the Current Use and Designated Forest Land programs, including notification requirements, penalty and interest requirements, and the application of special benefit assessments.</i></b>
b. <i>The County Review Program and process.</i>	b. Newsletter article/publication about the County Review program and process.	<b><i>We will plan on an article for the quarter 1 2015 Property Tax Review newsletter.</i></b>
c. <i>BOE and Levy reviews.</i>	c. Updated report and BOE reconvene templates using plain talk concepts to increase clarity and consistency.	<b><i>We updated report templates for several different types of reviews so they are standardized, and focused on eliminating redundant language. We also incorporated common recommendations for levy audits into the report templates as general information for all counties. We significantly revised the formatting and structure of our BOE Reconvening decisions to improve the flow of information and the visual appearance.</i></b>
d. <i>Valuation Advisory Program.</i>	d. Provide "How to" appraisal summary reports on different industries each year.	<b><i>We are in the process of drafting a final document for publication sometime March/April 2015.</i></b>
2. Clearly communicate policy issues.	2. Continue to work on increasing clarity and timeliness of policy changes through emails directly to assessors, posting on the PTRC, and look into the use of a blog for increased communication.	<b><i>The Department has communicated with assessors in several different formats such as Executive phone calls, e-mails, newsletter and publishing PTA's in order to get the word out whenever a policy type issue is communicated.</i></b>

## Continue Developing and Improving Technologies to Increase Efficiencies in the Assessor's Work

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7. Improve usefulness of DOR website.	7. The DOR site is currently going through a usability study and will be redesigned shortly to increase functionality and usability. The PTRC will also be converting to a new platform which will allow more flexibility in organizing and presenting the information.	<i>The Property Tax Resource Center (PTRC) was converted from the former limited functionality platform to a new platform, which allows more flexibility in organizing and presenting the information. The PTRC now mirrors the look of the current Department of Revenue (Department) website. This process improvement that was only in early stages at the time of the survey. As the Department progresses with upgrading the agency website, the PTRC will likely include additional enhancements.</i>																														
8. Improve GIS mapping process in <i>Utility Valuation Program</i> .	8. Identify and implement changes to improve tax code area (TCA) GIS mapping. These changes will improve the ability to check and correct TCA map errors. Planning is in progress to improve and streamline delivery of TCA maps from assessors to the DOR.	<i>In October 2014 we surveyed counties about their GIS practices and desires. We found that an overwhelming 96-percent of the counties use the same GIS software. Currently, 75-percent of the counties use GIS maintain their property tax district boundaries. With this knowledge we know what GIS platform to use and begin working with the counties. The next step is consulting with the counties to identify opportunities for improvement.</i>																														
9. Improve timing of utility assessments in <i>Utility Valuation Program</i> .	9. GIS mapping improvements have been implemented resulting in earlier value delivery to counties. Additional improvements to the value certification process are being implemented to facilitate faster utility value delivery to counties. Also, newsletter article will provide additional information about the timing of the utility valuations.	<i>This year we delivered certified utility values to the counties an average of 3.9 days after receiving the final ratio. Two thirds of the certifications were delivered the same day as the final ratio. These are significant improvements compared to 2012 when the assessor satisfaction survey was conducted.</i> <table><tr><td>Year</td><td>2014</td><td>2013</td><td>2012 *</td><td>2011</td><td>2010</td></tr><tr><td>First Utility Certification Date</td><td>11/3</td><td>10/31</td><td>11/19</td><td>11/3</td><td>10/28</td></tr><tr><td>Median Certification Date</td><td>11/13</td><td>11/7</td><td>11/19</td><td>11/14</td><td>11/19</td></tr><tr><td>Final Ratio to Utility Certification Days – Average</td><td>3.9</td><td>8.2</td><td>13</td><td>9.6</td><td>3.7</td></tr><tr><td>Final Ratio to Utility Certification Days – Median</td><td>0</td><td>2</td><td>3</td><td>0</td><td>0</td></tr></table>	Year	2014	2013	2012 *	2011	2010	First Utility Certification Date	11/3	10/31	11/19	11/3	10/28	Median Certification Date	11/13	11/7	11/19	11/14	11/19	Final Ratio to Utility Certification Days – Average	3.9	8.2	13	9.6	3.7	Final Ratio to Utility Certification Days – Median	0	2	3	0	0
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10. Improve accuracy and clarity of technical and administrative assistance provided by <i>Nonprofit Exemption Program</i> .	10. The new Nonprofit Look-up Tool is now operational and in the testing phase. It is scheduled to “go live” on the DOR site this fall. Also, electronic versions of determinations will hopefully alleviate “lost in mail” issues and assessor’s staff might be more likely to respond with questions if the determination needs clarification.	<i>The new Nonprofit Look-up tool is complete and will be posted for public use on the DOR website in during January 2015. Additionally, the Exemption &amp; Deferral section is now issuing nonprofit determination letters in an electronic format in an effort to alleviate “lost in mail” and other issues. Counties wishing to receive determination letters in an electronic format via email should contact Diana Brown a <a href="mailto:dianabr@dor.wa.gov">dianabr@dor.wa.gov</a>.</i>																														

## Training and Education (DOR & County Staff)

What was identified? Need to....	What are we doing?	What we have done?
11. Improve clarity of technical and administrative assistance provided by <i>Senior/Disabled Exemption and Deferral Programs</i> .	11. Continue training within our group and of county staff administering programs. County staff new to the programs may need additional one-on-one training.	<i>Section staff members continue to enhance existing training courses, forms, and publications based on feedback from county staff. In addition, section staff developed a new specialized training course to be held in January 2015 for county staff members who administer the deferral programs and a new specialized training course for county treasurer staff, held in September 2014, regarding the property tax relief programs for individual homeowners. To assist assessors in the effort to reduce duplicate and/or fraudulent filings, section staff is also coordinating and compiling a statewide listing of exemption participants for distribution to county assessor staff in January 2015.</i>
12. Improve clarity of technical and administrative assistance provided by <i>Nonprofit Exemption Program</i> .	12. Work one-on-one with county staff that are new to this program and may need additional training on administration, annual reports, etc.	<i>During 2014 section staff members made a coordinated effort to prioritize their workloads in a manner which would allow time to respond to requests from county staff requesting one-on-one specialized training or advice. Several counties benefited from this coordinated effort in 2014.</i>
13. Improve variety of <i>training</i> provided by Property Tax Division (to be revised in 2015 to better represent the parties actually involved with providing training)	13. In addition to assessors, students participating in classes will be given the opportunity to provide ideas on course offerings at the end of the class evaluation form.	<i>We included a section on the course evaluation forms for class participants to provide their ideas for courses to offer in the future. The results are being compiled and will be presented to the Education Committee in January 2015 for use in developing the 2016 training calendar.</i>
14. Improve the clarity of technical and administrative assistance provided by the <i>Revaluation Program</i> .	14. Expand information available to assessors on the PTRC including Q&A's, tools, and a potential blog. Continue to provide specific training to individual counties to address specific needs related to	<i>We are developing a mass appraisal webinar to be offered in May, 2015, as well as training on defending mass appraisal. The Homeowner's Guide to Mass Appraisal publication was posted</i>

	revaluation. Continue to encourage sharing between counties.	<i>on the DOR website in July 2014. In 2015, we plan to consolidate existing mass appraisal tools and information into a resource manual for mass appraisal. Training and consultations continue to be provided to counties to help in specific aspects of mass appraisal, including analysis using STARS, land tables, neighborhood delineation, and data collection.</i>
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